



IRA A. JACKSON
COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
Leverett Saltonstall Building
100 Cambridge Street, Boston 02204

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You and your spouse rent an apartment in Boston as your principal residence. You inquire whether each of you is entitled to take a rental deduction.

After December 31, 1981, an individual who rents property in Massachusetts as his principal residence is entitled to an income tax deduction of one-half of the rent he paid up to a maximum of \$2,500. (G.L. c. 62, § 3(B)(a)(9)).

If two or more individuals jointly rent a unit, each individual who occupies the unit as his principal residence is entitled to a deduction based on the amount of rent he paid. (830 CMR 62.40(4)).

Chapter 62, Section 3(B)(a)(9) of the Massachusetts General Laws states, in part, that in no event shall the rental deduction exceed \$2,500. This cap applies to each return filed.

If you and your spouse file a joint return, your deduction is limited to fifty percent of your rent, up to a limit of \$2,500. If you and your spouse file separate Massachusetts income tax returns, each of you may take a deduction of one-half of the amount of rent each of you actually paid, up to a maximum of \$2,500 each.

Very truly yours,

IRA A. JACKSON
Commissioner of Revenue

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